IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 1ST MARCH 2007 / 10TH PHALGUNA 1928

WP(C).No. 6701 of 2007(W)

PETITIONER:

P. SREEDHARAN, PROPRIETOR,
COCHIN DECORATION SERVICE, 68/1023 A3,
KAIPILLIL BUILDING, LITTLE FLOWER CHURCH ROAD,
KOCHI-682 017.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

1. **INTELLIGENCE INSPECTOR,**
   INTELLIGENCE SQUAD NO.IV, COMMERCIAL TAXES,
   PALAKKAD.

2. **INTELLIGENCE OFFICER,**
   INTELLIGENCE SQUAD NO.IV,
   COMMERCIAL TAXES, PALAKKAD.

3. **INSPECTING ASSISTANT COMMISSIONER**
   (INTELLIGENCE) DEPARTMENT OF COMMERCIAL TAXES,
   SALES TAX COMPLEX, PALAKKAD.

4. **STATE OF KERALA, REPRESENTED BY**
   THE COMMISSIONER OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.6701 of 2007-W

Dated this the Ist day of March, 2007.

JUDGMENT

The petitioner challenges Exts.P8 and P9 notices issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003. Two consignments of Air Conditioners have been detained by the first respondent and those notices were served on the petitioner demanding security for Rs.80,000/- each consignments.

2. I heard the learned Government Pleader for the respondents. The learned Government Pleader submitted that the petitioner is a casual trader and therefore the goods will be released on furnishing security.

3. If the petitioner furnishes security to the satisfaction of the first respondent for the amounts demanded under Exts.P8 and P9, the goods shall be released to him, forthwith. The first respondent shall forward the files leading to issuance of Exts.P8 and P9 to the Commercial Taxes Officer (Enquiry) having jurisdiction over the matter and the said Officer shall finalise the proceedings initiated against the petitioner, after affording an opportunity of being heard to him, within six weeks from the date of production of a copy of this judgment.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS